

EXHIBIT 1

Fill in this information to identify the case:

Debtor 1	SCUNGIO BORST AND ASSOCIATES LLC		
Debtor 2 (Spouse, if filing)			
United States Bankruptcy Court for the	EASTERN	District of	PA
Case number	2210609 (State)		

Official Form 410**Proof of Claim**

Read the instructions before filling out this form. This form is for making a claim for payment in a bankruptcy case. Do not use this form to make a request for payment of an administrative expense. Make such a request according to 11 U.S.C. § 503.

Filers must leave out or redact information that is entitled to privacy on this form or on any attached documents. Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages, and security agreements. Do not send original documents, they may be destroyed after scanning. If the documents are not available, explain in an attachment.

A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both 18 U.S.C. §§ 152, 157, and 3571.

Fill in all the information about the claim as of the date the case was filed. That date is on the notice of bankruptcy (Form 309) that you received.

Part 1: Identify the Claim

1. Who is the current creditor?	Pennsylvania Department of Revenue Name of the current creditor (the person or entity to be paid for this claim) Other names the creditor used with the debtor		
2. Has this claim been acquired from someone else?	<input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes From whom?	
3. Where should notices and payments to the creditor be sent? Federal Rule of Bankruptcy Procedure (FRBP) 2002(g)	Where should notices to the creditor be sent? Pennsylvania Department of Revenue Name Bankruptcy Division PO Box 280946 Harrisburg, PA 17128-0946 Number Street Contact phone (717) 783-8989 Contact email Uniform claim identifier for electronic payments in chapter 13 (if you use one)	Where should payments to the creditor be sent? (if different) Pennsylvania Department of Revenue Name Bankruptcy Division PO Box 280946 Harrisburg, PA 17128-0946 City State Zip Code Contact phone (717) 783-8989 Contact email	
4. Does this claim amend one already filed?	<input type="checkbox"/> No	20	Filed on 04/14/2022 MM / DD / YYYY
5 Do you know if anyone else has filed a proof of claim for this claim?	<input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes Who made the earlier filing?	

Part 2: Give Information About the Claim as of the Date the Case Was Filed

6. Do you have any number you use to identify the debtor?	<input type="checkbox"/> No <input checked="" type="checkbox"/> Yes Last 4 digits of the debtor's account or any number you use to identify the debtor	
7. How much is the claim?	\$231.19	Does this amount include interest or other charges?
		<input type="checkbox"/> No <input type="checkbox"/> Yes Attach statement itemizing interest, fees, expenses, or other charges required by Bankruptcy Rule 3001(c)(2)(A)
8. What is the basis of the claim?	Examples Goods sold, money loaned, lease, services performed, personal injury or wrongful death, or credit card Attach redacted copies of any documents supporting the claim required by Bankruptcy Rule 3001(c) Limit disclosing information that is entitled to privacy, such as health care information Taxes	
9. Is all or part of the claim secured?	<input type="checkbox"/> No <input type="checkbox"/> Yes The claim is secured by a lien on property. <p>Nature of property</p> <input type="checkbox"/> Real estate If the claim is secured by the debtor's principal residence, file a Mortgage Proof of Claim Attachment (Official Form 410-A) with this Proof of Claim <input type="checkbox"/> Motor vehicle <input type="checkbox"/> Other Describe _____	
	Basis for perfection Lien Attach redacted copies of documents, if any, that show evidence of perfection of a security interest (for example, a mortgage, lien, certificate of title, financing statement, or other document that shows the lien has been filed or recorded)	
	Value of property	
	Amount of the claim that is secured	0.00
	Amount of the claim that is unsecured.	231.19 (The sum of the secured and unsecured amounts should match the amount in line 7)
	Annual Interest Rate (when case was filed) 3 %	
	<input checked="" type="checkbox"/> Fixed <input type="checkbox"/> Variable	
10. Is this claim based on a lease?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes Amount necessary to cure any default as of the date of the petition \$ _____	
11. Is this claim subject to a right of setoff?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes Identify the property _____	

12. Is all or part of the claim entitled to priority under 11 U.S.C. § 507(a)?	<input type="checkbox"/> No	
	<input type="checkbox"/> Yes Check one	Amount entitled to priority
A claim may be partly priority and partly nonpriority. For example, in some categories, the law limits the amount entitled to priority.	<input type="checkbox"/> Domestic support obligations (including alimony and child support) under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B)	\$ _____
	<input type="checkbox"/> Up to \$2,775* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use 11 U.S.C. § 507(a)(7)	\$ _____
	<input type="checkbox"/> Wages, salaries, or commissions (up to \$12,475*) earned within 180 days before the bankruptcy petition is filed or the debtor's business ends, whichever is earlier 11 U.S.C. § 507(a)(4)	\$ _____
	<input type="checkbox"/> Taxes or penalties owed to governmental units 11 U.S.C. § 507(a)(8)	\$ 0.00
	<input type="checkbox"/> Contributions to an employee benefit plan 11 U.S.C. § 507(a)(5)	\$ _____
	<input type="checkbox"/> Other Specify subsection of 11 U.S.C. § 507(a)(____) that applies	\$ _____
	* Amounts are subject to adjustment on 4/01/16 and every 3 years after that for cases begun on or after the date of adjustment	

Part 3:  Check the appropriate box:

The person completing this proof of claim must sign and date it. FRBP 9011(b).	Check the appropriate box
	<input type="checkbox"/> I am the creditor
	<input checked="" type="checkbox"/> I am the creditor's attorney or authorized agent
If you file this claim electronically, FRBP 5005(a)(2) authorizes courts to establish local rules specifying what a signature is	<input type="checkbox"/> I am the trustee, or the debtor, or their authorized agent Bankruptcy Rule 3004
A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157, and 3571.	<input type="checkbox"/> I am a guarantor, surety, endorser, or other codebtor Bankruptcy Rule 3005
	I understand that an authorized signature on this Proof of Claim serves as an acknowledgment that when calculating the amount of the claim, the creditor gave the debtor credit for any payments received toward the debt
	I have examined the information in this Proof of Claim and have a reasonable belief that the information is true and correct
	I declare under penalty of perjury that the foregoing is true and correct
	Executed on date <u>4/22/2022</u>
	MM / DD / YYYY

/s/ Nicole Amolsch, Chief

Signature

Print the name of the person who is completing and signing this claim

Name		
Title		
Company	PA Department of Revenue	
	Identify the corporate servicer as the company if the authorized agent is a servicer	
Address	4th and Walnut Street	
Number	Street	
Harrisburg	PA	17128
City	State	Zip Code
Contact Phone	<u>(717) 787-3911</u>	
	Email _____	

BUREAU OF COMPLIANCE
PO Box 280946
HARRISBURG, PA 17128-0946



COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF REVENUE

April 22, 2022

Pennsylvania (Phl) U.S. Bankruptcy Court
900 Market Street
Suite 400
Philadelphia, PA 1910

Case Number: 22-10609

EP

SCUNGIO BORST AND ASSOCIATES LLC

Dear Clerk of Courts:

Enclosed is a Proof of Claim in the proceedings against the above reference bankruptcy filed on behalf of the Commonwealth of Pennsylvania, Department of Revenue, by the Bureau of Compliance. This represents a claim in the sum of:

\$231.19

Please stamp the acknowledgement, and enter our claim number in the appropriate spaces below. Return the copy of this acknowledgement to this bureau in the enclosed pre-addressed envelope.

Sincerely,

Pennsylvania Department of Revenue
Bureau of Compliance

TDD# (717) 772-2252 (Hearing Impaired Only)
Fax (717) 783-4331

Enclosures



ACKNOWLEDGEMENT



CLAIM NUMBER



COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF REVENUE
BUREAU OF COMPLIANCE
PO Box 280948
HARRISBURG PA 17128-0948



**SUPPORTING DOCUMENTATION FOR
TAXES DUE THE
COMMONWEALTH OF
PENNSYLVANIA
DEPARTMENT OF REVENUE**

Original Claim
 Amended Claim

This claim supercedes all
Previous claims filed

Date Amended: 04/22/2022

SCUNGIO BORST AND ASSOCIATES LLC
SCUNGIO BORST AND ASSOCIATES LLC

UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF PENNSYLVANIA
Petition Filing Date 03/11/2022
Case Number 2210609 EP
Chapter. 11

The undersigned is an employee of the PA Department of Revenue and is authorized to make this proof of claim on the behalf of the Commonwealth . At this present time of the filing of this proof of claim, the Debtor was indebted to the Commonwealth in the

SUM OF \$231.19 for the following

- State Sales, Use and Hotel Occupancy Tax, Article II, Tax Reform Code of 1971, as amended, 72 P.S. 7210
- Personal Income tax, Article III, Tax Reform Code of 1971, as amended, 72 P.S. 7301
- Employer Withholding Tax, Article IV, Tax Reform Code of 1971, as amended, 72 P.S. 7301
- Corporate Net Income Tax
- Capital Stock-Franchise Tax
- Corporate Loans Tax
- Other

SECURED CLAIMS (Tax lien(s) filed before petition date)

See attached statement of account detailing the liability

Total secured claim

Pursuant to Section 506(b) of the Bankruptcy Code, post petition interest may be payable

ADMINISTRATIVE PRIORITY CLAIMS - Section 507(a)(1) of the Bankruptcy Code

See attached statement of account detailing the liability

Total administrative

**UNSECURED PRIORITY CLAIMS - Section 507(a)(8) of the Bankruptcy code for unliened priority
Liabilities existing before petition date.**

See attached statement of account detailing the liability.

Total unsecured priority

**UNSECURED NON-PRIORITY CLAIMS - unliened non-priority liabilities existing before the
petition filing date.**

See attached statement of account detailing the liability

Total unsecured non-priority claim

\$231.19

Credits The Commonwealth of Pennsylvania, Department of Revenue has not identified a right of setoff or counterclaim in preparing and filing this proof of claim. However, this determination is based on available information and the Commonwealth of Pennsylvania, Department of Revenue does not intend to waive any of its available rights to setoff against this claim debts owed to this debtor by this agency. All rights of setoff are preserved and reserved (including those arising as the result of audits, credits, refunds or payments) and will be asserted to the extent lawful.

/s/ Nicole Amolsch, Chief

COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF REVENUE
BUREAU OF COMPLIANCE
PO Box 280946
HARRISBURG PA 17128-0946



BANKRUPTCY STATEMENT OF ACCOUNT

Page 1 of 1
Pet Date 3/11/2022
Case Number. 2210609 EP
Chapter 11

SCUNGIO BORST AND ASSOCIATES LLC
2 RIVERSIDE DR STE 500
CAMDEN NJ 08103

Primary Tax Numbers

Emp Identification Number:

Sales Tax License Number. xxx-xx-3853

Social Security Number:

Corp Tax Number: xxx-xx-0986

Other Number:

Additional Debtors and/or Names

SSN

EIN

Note:

TYPE OF CLAIM		UNSECURED NON-PRIORITY	Tax Number:		xxx-xx-0986		
TAX TYPE	ESTIMATES	PERIOD COVERED	TAX DEFICIENCY	INTEREST	FEES	PENALTY	BALANCE
CT	<input type="checkbox"/>	2013	\$181 00	\$50 19	\$0 00	\$0 00	\$231 19
Lien Filing Date			County Lien Filed			Lien Docket Number:	
			TOTAL	\$181 00	\$50 19	\$0 00	\$231 19

LEGEND:

ST = Sales, Use and Hotel Occupancy Tax

LF = Liquid Fuels

ALL LIENS FILED IN THE
PROTHONOTARY OFFICE IN THE
COUNTY
INDICATED

CT = Corporation Tax

OF = Oil Franchise

ALL LIENS FILED IN THE
COMMONWEALTH OF
PENNSYLVANIA UNLESS
INDICATED OTHERWISE

EMP = Employer Withholding

PTA = Public Transportation Assistance Act

AN = Individual Income Tax

Personal Income Tax Estimates Taxable income figures on which tax deficiency is based could be from information obtained from transcripts of filed IRS form 1040. Information can be mailed to debtor or debtor's counsel upon written request, without the need for filing a formal objection. An amended proof of claim may be filed upon the filing of a properly completed and signed PA-40 tax return

MT = Mass Transit

MC = Motor Carrier

EXHIBIT 2

https://path.pa.gov/PAP/Rm3xvlpJ/#6

Pay Off

Attributes

Forecast 21-Sep-2023

Bankruptcy, Collection in Progress

SCUNGIO BORST & ASSOCIATES LLC **-***0865

Employer Withholding Tax
101 W ROSE TREE RD
MEDIA PA 19063-2008
70015442658

> Pay Off

Account	Account Type	Period	Bill	Tax	Penalty	Interest	Other	Forecast	Balance
558	Employer Withholdir	30-Sep-2022		47.23	23.62	2.54	0.00		73.39
				47.23	23.62	2.54	0.00		73.39

Type here to search

EXHIBIT 3

ARIS J KARALIS
1900 SPRUCE ST
PHILADELPHIA PA 19103-6605

Date Issued 03/25/2022

Letter ID L0010484383

FEIN ****0865

Notice of Failure to File

This is a Notice of Failure to File pre-petition tax returns

Account Information

SCUNGIO BORST ASSOCIATES LLC

Bankruptcy Case: 2210609

FEIN: ****0865

Bankruptcy Type: Chapter 11

Why you are receiving this notice
If you have any questions regarding this notice, please contact the department using the information provided

The Pennsylvania Department of Revenue recently learned that the debtor has filed for protection under Chapter 11.

Manna Arkhipova

Chapter 11 requires all tax returns be filed for four years prior to the filing of the petition

Phone: (717) 772-6940

The department's records reflect that the following returns have not been filed:

Fax: (717) 783-4331

Tax Type	Account Number	Non Filer Periods
Pass-through Entity	30006388770	12/31/2003, 12/31/2004, 12/31/2005, 12/31/2006, 12/31/2007, 12/31/2008, 12/31/2009, 12/31/2010, 12/31/2011, 12/31/2012, 12/31/2013, 12/31/2014, 12/31/2015, 12/31/2016, 12/31/2017, 12/31/2018, 12/31/2020, 12/31/2021
Sales Tax	82763853	04Q20 - 01Q07

What you need to do:

Filing of all non-filed returns listed on this notice must be received no later than one day prior to the first scheduled meeting of creditors. When submitting Personal Income tax returns, please attach all W2s and/or schedules with your

Katsaounis, Christos

From: Katsaounis, Christos
Sent: Monday, May 8, 2023 9:42 AM
To: akaralis@karalislaw.com
Subject: Scungio Borst & Associates, LLC (22-10609-amc, Chapter 11) - Delinquent PA Tax Returns & EWT Liability

In my 4/28/22, 7/6/22, 12/8/22, 1/13/23, and 4/24/23 e-mails, the Debtor's delinquent PA tax returns were set forth. Except for the 2020 Pennsylvania S Corporation/Partnership Information Return (Form PA-20S/PA-65), none of the previously identified PA tax returns have been filed, plus there are additional nonfiled tax returns.

The filing of these delinquent PA tax returns is necessary for the PA Department of Revenue ("Department") to file a complete and correct pre-petition and post-petition Proofs of Claim. It is recommended that all these delinquent PA tax returns be electronically filed and that I be notified when the filings are made:

A.. Corporation Tax Returns –

1. Corporate Loans Tax – 2013 tax year
2. Capital Stock-Franchise Tax – 2013 and 2015 tax years
3. Corporate Net Income Tax – 2013 and 2015 tax years.

B. Pennsylvania S Corporation/Partnership Information Returns (Form PA-20S/PA-65) – 2008, 2015 to 2018, 2021, and 2022 tax years.

C. Sales Tax Returns - 01Q07 to 04Q20 tax periods. The Department records show that the Sales Tax account was opened 3/13/03 and closed 10/19/20. If the Debtor did not have any sales and/or use tax liabilities for these delinquent tax periods, it is recommended that the Debtor change its closing date from 10/19/20 to the date the Debtor ceased having sales and/or use tax liabilities. You can provide me with this new closing date and I will try to process it.

D. Employer Withholding Tax – 04Q22 and 01Q23 tax periods (quarterly Form W-3s) Because these Employer Withholding Tax returns are post-petition and for which the Debtor is required to stay current, they must be filed ASAP. Also, the Debtor did not pay all the income tax it withheld from its employees for the 03Q22 tax period. The Department's records show the following tax liabilities. Tax-\$47.23, Interest (to 6/30/23)-\$1.30, Penalty-\$16.53 = Total \$65.06. Considering this tax was withheld by the Debtor in trust for the Department, this tax is not the Debtor's property and must be immediately forwarded to the Department. Also, this is a post-petition liability for which the Debtor is required to stay current. It is recommended that the payment of \$65.06 be made electronically.

Again, it is recommended that all the delinquent tax returns be electronically filed and that I be notified when the filings are made. Also, if these delinquent tax returns are not filed, the Department may include estimated liabilities for these delinquent tax periods (i e , based on the best available information) in its proofs of claim.

If you have any questions, please contact me

Sincerely,

Christos A. Katsaounis | Senior Counsel
PA Department of Revenue
Office of Chief Counsel
1032 Strawberry Square (10th Floor)
4th and Walnut Streets
P.O. Box 281061
Harrisburg, PA 17128-1061
Phone: 717.346.4643 | Fax: 717.772.1459
E-mail: ckatsaouni@pa.gov
www.revenue.state.pa.us

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OF ANY ACTION IN RELIANCE UPON THIS INFORMATION BY PERSONS OR ENTITIES OTHER THAN THE INTENDED RECIPIENT IS PROHIBITED. IF YOU RECEIVED THIS IN ERROR, PLEASE CONTACT THE SENDER AND DELETE THE MATERIAL FROM ANY COMPUTER.

From: Katsaounis, Christos

Sent: Friday, February 24, 2023 4:16 PM

To: akaralis@karalishlaw.com

Subject: Scungio Borst & Associates, LLC (22-10609-amc, Chapter 11) - Delinquent PA Tax Returns & EWT Liability

In the 4/28/22, 7/6/22, 12/8/22, and 1/13/23 e-mails, the Debtor's delinquent PA tax returns were set forth. Except for the 2020 Pennsylvania S Corporation/Partnership Information Return (Form PA-20S/PA-65), none of the previously identified PA tax returns have been filed, plus there is additional nofiled tax returns.

The filing of these delinquent PA tax returns is necessary for the PA Department of Revenue ("Department") to file a complete and correct Proof of Claim. It is recommended that all these delinquent PA tax returns be electronically filed and please notify me when the filings are made.

A. Corporation Tax Returns –

1. Corporate Loans Tax – 2013 tax year.
- 2 Capital Stock-Franchise Tax – 2013 and 2015 tax years.
- 3 Corporate Net Income Tax – 2013, 2015 through 2018 tax years

B. Pennsylvania S Corporation/Partnership Information Returns (Form PA-20S/PA-65) – 2008, 2015 to 2018, and 2021 tax years.

C. Sales Tax Returns - 01Q07 to 04Q20 tax periods. The Department records show that the Sales Tax account was opened 3/13/03 and closed 10/19/20. If the Debtor did not have any sales and/or use tax liabilities for these delinquent tax periods, it is recommended that the Debtor change its closing date from 10/19/20 to the date the Debtor ceased having sales and/or use tax liabilities. You can provide me with this new closing date and I will try to process it.

Also, most important for purposes of the Employer Withholding Tax, the Debtor did not pay in all the income tax it withheld from its employees for the 03Q22 tax period. The Department's records show the following tax liabilities: Tax-\$47.23, Interest (to 3/15/23)-\$0.81, Penalty-\$11.81 = Total \$59.85. Considering this tax was withheld by the Debtor in trust for the Department, this tax is not the Debtor's property and must be immediately forwarded to the Department. Also, this is a post-petition liability for which the Debtor is required to stay current. It is recommended that the payment of \$59.85 be made electronically. In addition, the Department's records show that the Debtor has not filed his 04Q22 EWT tax returns (quarterly Form W-3) and Form W-2 Calendar Reconciliation Return. These tax returns must be filed ASAP. Again, this is a post-petition requirement for which the Debtor is required to stay current.

I recommend that all the delinquent tax returns be electronically filed and to notify me when the filings are made. Also, if the these delinquent tax returns are not filed, the Department may include estimated liabilities for these delinquent tax periods (i.e., based on the best available information) in its proof of claim.

If you have any questions, please contact me.

Sincerely,

Christos A. Katsaounis | Senior Counsel
PA Department of Revenue
Office of Chief Counsel
1032 Strawberry Square (10th Floor)
4th and Walnut Streets
P.O. Box 281061
Harrisburg, PA 17128-1061
Phone: 717.346.4643 | Fax: 717.772.1459
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MATERIAL. ANY REVIEW, RETRANSMISSION, DISSEMINATION OR OTHER USE OF, OR TAKING OF ANY ACTION IN RELIANCE UPON THIS INFORMATION BY PERSONS OR ENTITIES OTHER THAN THE INTENDED RECIPIENT IS PROHIBITED. IF YOU RECEIVED THIS IN ERROR, PLEASE CONTACT THE SENDER AND DELETE THE MATERIAL FROM ANY COMPUTER.

From: Katsaounis, Christos

Sent: Friday, January 13, 2023 10:44 AM

To: akaralis@karalislaw.com

Subject: Scungio Borst & Associates, LLC (22-10609-amc, Chapter 11) - Delinquent PA Tax Returns & EWT Liability

In the 4/28/22, 7/6/22, and 12/8/22 e-mails, the Debtor's delinquent PA tax returns were set forth. Except for the 2020 Pennsylvania S Corporation/Partnership Information Return (Form PA-20S/PA-65), none of the previously identified PA tax returns have been filed.

The filing of these delinquent PA tax returns is necessary for the PA Department of Revenue ("Department") to file a complete and correct Proof of Claim. It is recommended that all these delinquent PA tax returns be electronically filed and please notify me when the filings are made:

A. Corporation Tax Returns –

1. Corporate Loans Tax – 2013 tax year.
2. Capital Stock-Franchise Tax – 2013 and 2015 tax years.
3. Corporate Net Income Tax – 2013, 2015 through 2018 tax years

B. Pennsylvania S Corporation/Partnership Information Returns (Form PA-20S/PA-65) – 2008, 2015 to 2018, and 2021 tax years.

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Also, most important for purposes of the Employer Withholding Tax, the Debtor did not pay in all the income tax it withheld from its employees for the 03Q22 tax period. The Department's records show the following tax liabilities: Tax-\$47.23, Interest (to 3/15/23)-\$0.81, Penalty-\$11.81 = Total \$59.85. Considering this tax was withheld by the Debtor in trust for the Department, this tax is not the Debtor's property and must be immediately forwarded to the Department. It is recommended that the payment of \$59.85 be made electronically.

I recommend that all the delinquent tax returns be electronically filed and to notify me when the filings are made. Also, if the these delinquent tax returns are not filed, the Department may include estimated liabilities for these delinquent tax periods (i.e., based on the best available information) in this proof of claim.

If you have any questions, please contact me

Sincerely,

Christos A. Katsaounis | Senior Counsel
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4th and Walnut Streets
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THAN THE INTENDED RECIPIENT IS PROHIBITED. IF YOU RECIEVED THIS IN ERROR, PLEASE CONTACT THE SENDER AND DELETE THE MATERIAL FROM ANY COMPUTER.

From: Katsaounis, Christos

Sent: Thursday, December 8, 2022 11:00 AM

To: akaralis@karalislaw.com

Subject: Scungio Borst & Associates, LLC (22-10609-amc, Chapter 11) - Delinquent PA Tax Returns

In the 4/28/22 and 7/6/22 e-mails, the Debtor's delinquent PA tax returns were set forth. Except for the 2020 Pennsylvania S Corporation/Partnership Information Return (Form PA-20S/PA-65), none of the previously identified PA tax returns have been filed. See the 4/28/22 e-mail, which is shown below, for a listing of all the Debtor's unfiled PA tax returns.

The filing of these delinquent PA tax returns is necessary for the PA Department of Revenue to file a complete and correct Proof of Claim. It is recommended that all these delinquent PA tax returns be electronically filed and please notify me when the filings are made.

If you have any questions, please contact me.

Sincerely,

Christos A. Katsaounis | Senior Counsel

PA Department of Revenue

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1032 Strawberry Square (10th Floor)

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From: Katsaounis, Christos

Sent: Wednesday, July 6, 2022 10:21 AM

To: akaralis@karalislaw.com

Subject: RE: Scungio Borst & Associates, LLC (22-10609-amc, Chapter 11) - Delinquent PA Tax Returns

In the 4/28/22 e-mail, the Debtor's delinquent PA tax returns were set forth. Except for the 2020 Pennsylvania S Corporation/Partnership Information Return (Form PA-20S/PA-65), none of the previously identified PA tax returns have been filed.

The filing of these delinquent PA tax returns is necessary for the PA Department of Revenue to file a complete and correct Proof of Claim. It is recommended that all these delinquent PA tax returns be electronically filed and please notify me when the filings are made.

If you have any questions, please contact me

Sincerely,

Christos A. Katsaounis | Senior Counsel

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From: Katsaounis, Christos
Sent: Thursday, April 28, 2022 9:26 AM
To: akaralis@karalishlaw.com
Subject: Scungio Borst & Associates, LLC (22-10609-amc, Chapter 11)

I have been assigned this Chapter 11 bankruptcy. I believe this is a liquidating bankruptcy.

I thought I would address the Debtor's unfiled Pennsylvania tax returns:

A. Corporation Tax Returns –

1. Corporate Loans Tax – 2013 tax year
2. Capital Stock-Franchise Tax – 2013 and 2015 tax years.

B. Pennsylvania S Corporation/Partnership Information Returns (Form PA-20S/PA-65) – 2008, 2015 to 2018, 2020, and 2021 tax years.

C. Sales Tax Returns - 01Q07 to 04Q20 tax periods The PA Department of Revenue's ("Department") records show that the Sales Tax account was opened 3/13/03 and closed 10/19/20. If the Debtor did not have any sales and/or use tax liabilities for these delinquent tax periods, it is recommended that the Debtor change his closing date from 10/19/20 to 12/31/06. You can provide me with this new closing date and I will try to process it.

I recommend that all the delinquent tax returns be electronically filed and to notify me when the filings are made. Also, if the Capital Stock-Franchise Tax returns are not filed, the Department may include estimated liabilities for the 2013 and 2015 tax years based on the Debtor's prior filings (i.e., based on the best available information).

If you have any questions, please contact me.

Sincerely,

Christos A. Katsaounis | Senior Counsel
PA Department of Revenue
Office of Chief Counsel
1032 Strawberry Square (10th Floor)
4th and Walnut Streets
P.O. Box 281061
Harrisburg, PA 17128-1061
Phone: 717.346.4643 | Fax: 717.772.1459
E-mail: ckatsaouni@pa.gov
www.revenue.state.pa.us

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MATERIAL. ANY REVIEW, RETRANSMISSION, DISSEMINATION OR OTHER USE OF, OR TAKING OF ANY ACTION IN RELIANCE UPON THIS INFORMATION BY PERSONS OR ENTITIES OTHER THAN THE INTENDED RECIPIENT IS PROHIBITED. IF YOU RECEIVED THIS IN ERROR, PLEASE CONTACT THE SENDER AND DELETE THE MATERIAL FROM ANY COMPUTER.

EXHIBIT 4

Katsaounis, Christos

From: Aris Karalis <akaralis@karalislaw.com>
Sent: Wednesday, May 17, 2023 5:39 PM
To: Katsaounis, Christos
Subject: [External] Re: Scungio Borst & Associates, LLC (22-10609-amc, Chapter 11) - Delinquent PA Tax Returns & EWT Liability

ATTENTION: This email message is from an external sender. Do not open links or attachments from unknown senders. To report suspicious email, use the [Report Phishing button in Outlook](#).

Chris,

I have forwarded your prior emails regarding the unfiled/missing returns to the officers of SBA. The prior accounting firm does not want to work for a bankruptcy estate. Debtor's management is interviewing a financial advisory firm and an accounting firm to provide the accounting and tax services required to file the missing/unfiled returns. I also have raised the issue with counsel for the creditors committee and am hopeful that the Debtors will be in a position over the next 45 days to file an application(s) with the bankruptcy court for the retention of the required professionals to have the missing/unfiled returns prepared and filed.

Thanks

Aris

Aris J. Karalis, Esquire
Karaklis PC
1900 Spruce Street
Philadelphia, PA 19103
(215) 546-4500 xt 104
Telefax (215) 985-4175
akaralis@karalislaw.com

On Mon, May 8, 2023 at 9:41 AM Katsaounis, Christos <ckatsaouni@pa.gov> wrote:

In my 4/28/22, 7/6/22, 12/8/22, 1/13/23, and 4/24/23 e-mails, the Debtor's delinquent PA tax returns were set forth. Except for the 2020 Pennsylvania S Corporation/Partnership Information Return (Form PA-20S/PA-65), none of the previously identified PA tax returns have been filed, plus there are additional nonfiled tax returns.

The filing of these delinquent PA tax returns is necessary for the PA Department of Revenue ("Department") to file a complete and correct pre-petition and post-petition Proofs of Claim. It is recommended that all these delinquent PA tax returns be electronically filed and that I be notified when the filings are made.

A.. Corporation Tax Returns –

1. Corporate Loans Tax – 2013 tax year.
- 2 Capital Stock-Franchise Tax – 2013 and 2015 tax years
- 3 Corporate Net Income Tax – 2013 and 2015 tax years.

B. Pennsylvania S Corporation/Partnership Information Returns (Form PA-20S/PA-65) – 2008, 2015 to 2018, 2021, and 2022 tax years.

C. Sales Tax Returns - 01Q07 to 04Q20 tax periods The Department records show that the Sales Tax account was opened 3/13/03 and closed 10/19/20. If the Debtor did not have any sales and/or use tax liabilities for these delinquent tax periods, it is recommended that the Debtor change its closing date from 10/19/20 to the date the Debtor ceased having sales and/or use tax liabilities. You can provide me with this new closing date and I will try to process it.

D. Employer Withholding Tax – 04Q22 and 01Q23 tax periods (quarterly Form W-3s). Because these Employer Withholding Tax returns are post-petition and for which the Debtor is required to stay current, they must be filed ASAP. Also, the Debtor did not pay all the income tax it withheld from its employees for the 03Q22 tax period. The Department's records show the following tax liabilities: Tax-\$47.23, Interest (to 6/30/23)-\$1.30, Penalty-\$16.53 = Total \$65.06. Considering this tax was withheld by the Debtor in trust for the Department, this tax is not the Debtor's property and must be immediately forwarded to the Department. Also, this is a post-petition liability for which the Debtor is required to stay current. It is recommended that the payment of \$65.06 be made electronically

Again, it is recommended that all the delinquent tax returns be electronically filed and that I be notified when the filings are made. Also, if these delinquent tax returns are not filed, the Department may include estimated liabilities for these delinquent tax periods (i.e., based on the best available information) in its proofs of claim.

If you have any questions, please contact me.

Sincerely,

Christos A. Katsaounis | Senior Counsel

PA Department of Revenue

Office of Chief Counsel

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From: Katsaounis, Christos

Sent: Friday, February 24, 2023 4:16 PM

To: akaralis@karalislaw.com

Subject: Scungio Borst & Associates, LLC (22-10609-amc, Chapter 11) - Delinquent PA Tax Returns & EWT Liability

In the 4/28/22, 7/6/22, 12/8/22, and 1/13/23 e-mails, the Debtor's delinquent PA tax returns were set forth. Except for the 2020 Pennsylvania S Corporation/Partnership Information Return (Form PA-20S/PA-65), none of the previously identified PA tax returns have been filed; plus there is additional nofiled tax returns.

The filing of these delinquent PA tax returns is necessary for the PA Department of Revenue ("Department") to file a complete and correct Proof of Claim. It is recommended that all these delinquent PA tax returns be electronically filed and please notify me when the filings are made:

A. Corporation Tax Returns –

1. Corporate Loans Tax – 2013 tax year.
2. Capital Stock-Franchise Tax – 2013 and 2015 tax years.
3. Corporate Net Income Tax – 2013, 2015 through 2018 tax years

B. Pennsylvania S Corporation/Partnership Information Returns (Form PA-20S/PA-65) – 2008, 2015 to 2018, and 2021 tax years.

C. Sales Tax Returns - 01Q07 to 04Q20 tax periods. The Department records show that the Sales Tax account was opened 3/13/03 and closed 10/19/20. If the Debtor did not have any sales and/or use tax liabilities for these delinquent tax periods, it is recommended that the Debtor change its closing date from 10/19/20 to the date the Debtor ceased having sales and/or use tax liabilities. You can provide me with this new closing date and I will try to process it.

Also, most important for purposes of the Employer Withholding Tax, the Debtor did not pay in all the income tax it withheld from its employees for the 03Q22 tax period. The Department's records show the following tax liabilities: Tax-\$47.23, Interest (to 3/15/23)-\$0.81, Penalty-\$11.81 = Total \$59.85. Considering this tax was withheld by the Debtor in trust for the Department, this tax is not the Debtor's property and must be immediately forwarded to the Department. Also, this is a post-petition liability for which the Debtor is required to stay current. It is recommended that the payment of \$59.85 be made electronically. In addition, the Department's records show that the Debtor has not filed his 04Q22 EWT tax returns (quarterly Form W-3) and Form W-2 Calendar Reconciliation Return. These tax returns must be filed ASAP. Again, this is a post-petition requirement for which the Debtor is required to stay current.

I recommend that all the delinquent tax returns be electronically filed and to notify me when the filings are made. Also, if the these delinquent tax returns are not filed, the Department may include estimated liabilities for these delinquent tax periods (i.e., based on the best available information) in its proof of claim.

If you have any questions, please contact me.

Sincerely,

Christos A. Katsaounis | Senior Counsel

PA Department of Revenue

Office of Chief Counsel

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From: Katsaounis, Christos

Sent: Friday, January 13, 2023 10:44 AM

To: akaralis@karalislaw.com

Subject: Scungio Borst & Associates, LLC (22-10609-amc, Chapter 11) - Delinquent PA Tax Returns & EWT Liability

In the 4/28/22, 7/6/22, and 12/8/22 e-mails, the Debtor's delinquent PA tax returns were set forth. Except for the 2020 Pennsylvania S Corporation/Partnership Information Return (Form PA-20S/PA-65), none of the previously identified PA tax returns have been filed.

The filing of these delinquent PA tax returns is necessary for the PA Department of Revenue ("Department") to file a complete and correct Proof of Claim. It is recommended that all these delinquent PA tax returns be electronically filed and please notify me when the filings are made:

A. Corporation Tax Returns –

1. Corporate Loans Tax – 2013 tax year.
2. Capital Stock-Franchise Tax – 2013 and 2015 tax years
3. Corporate Net Income Tax – 2013, 2015 through 2018 tax years

B. Pennsylvania S Corporation/Partnership Information Returns (Form PA-20S/PA-65) – 2008, 2015 to 2018, and 2021 tax years

C. Sales Tax Returns - 01Q07 to 04Q20 tax periods The Department records show that the Sales Tax account was opened 3/13/03 and closed 10/19/20. If the Debtor did not have any sales and/or use tax liabilities for these delinquent tax periods, it is recommended that the Debtor change its closing date from 10/19/20 to the date the Debtor ceased having sales and/or use tax liabilities. You can provide me with this new closing date and I will try to process it

Also, most important for purposes of the Employer Withholding Tax, the Debtor did not pay in all the income tax it withheld from its employees for the 03Q22 tax period. The Department's records show the following tax liabilities: Tax-\$47.23, Interest (to 3/15/23)-\$0.81, Penalty-\$11.81 = Total \$59.85 Considering this tax was withheld by the Debtor in trust for the Department, this tax is not the Debtor's property and must be immediately forwarded to the Department. It is recommended that the payment of \$59.85 be made electronically

I recommend that all the delinquent tax returns be electronically filed and to notify me when the filings are made. Also, if the these delinquent tax returns are not filed, the Department may include estimated liabilities for these delinquent tax periods (i.e., based on the best available information) in its proof of claim.

If you have any questions, please contact me.

Sincerely,

Christos A. Katsaounis | Senior Counsel

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From: Katsaounis, Christos

Sent: Thursday, December 8, 2022 11:00 AM

To: akaralis@karalislaw.com

Subject: Scungio Borst & Associates, LLC (22-10609-amc, Chapter 11) - Delinquent PA Tax Returns

In the 4/28/22 and 7/6/22 e-mails, the Debtor's delinquent PA tax returns were set forth. Except for the 2020 Pennsylvania S Corporation/Partnership Information Return (Form PA-20S/PA-65), none of the previously identified PA tax returns have been filed. See the 4/28/22 e-mail, which is shown below, for a listing of all the Debtor's unfiled PA tax returns.

The filing of these delinquent PA tax returns is necessary for the PA Department of Revenue to file a complete and correct Proof of Claim. It is recommended that all these delinquent PA tax returns be electronically filed and please notify me when the filings are made.

If you have any questions, please contact me.

Sincerely,

Christos A. Katsaounis | Senior Counsel

PA Department of Revenue

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From: Katsaounis, Christos

Sent: Wednesday, July 6, 2022 10:21 AM

To: akaralis@karalislaw.com

Subject: RE: Scungio Borst & Associates, LLC (22-10609-amc, Chapter 11) - Delinquent PA Tax Returns

In the 4/28/22 e-mail, the Debtor's delinquent PA tax returns were set forth. Except for the 2020 Pennsylvania S Corporation/Partnership Information Return (Form PA-20S/PA-65), none of the previously identified PA tax returns have been filed.

The filing of these delinquent PA tax returns is necessary for the PA Department of Revenue to file a complete and correct Proof of Claim. It is recommended that all these delinquent PA tax returns be electronically filed and please notify me when the filings are made.

If you have any questions, please contact me.

Sincerely,

Christos A. Katsaounis | Senior Counsel

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From: Katsaounis, Christos
Sent: Thursday, April 28, 2022 9:26 AM
To: akaralis@karalislaw.com
Subject: Scungio Borst & Associates, LLC (22-10609-amc, Chapter 11)

I have been assigned this Chapter 11 bankruptcy I believe this is a liquidating bankruptcy.

I thought I would address the Debtor's unfiled Pennsylvania tax returns.

A. Corporation Tax Returns –

1. Corporate Loans Tax – 2013 tax year
2. Capital Stock-Franchise Tax – 2013 and 2015 tax years.

B. Pennsylvania S Corporation/Partnership Information Returns (Form PA-20S/PA-65) – 2008, 2015 to 2018, 2020, and 2021 tax years

C. Sales Tax Returns - 01Q07 to 04Q20 tax periods. The PA Department of Revenue's ("Department") records show that the Sales Tax account was opened 3/13/03 and closed 10/19/20. If the Debtor did not have any sales and/or use tax liabilities for these delinquent tax periods, it is recommended that the Debtor change his closing date from 10/19/20 to 12/31/06. You can provide me with this new closing date and I will try to process it.

I recommend that all the delinquent tax returns be electronically filed and to notify me when the filings are made. Also, if the Capital Stock-Franchise Tax returns are not filed, the Department may include estimated liabilities for the 2013 and 2015 tax years based on the Debtor's prior filings (i.e., based on the best available information).

If you have any questions, please contact me.

Sincerely,

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